




JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

May 17, 2016

TO: Sachi A. Hamai
Chief Executive Officer

FROM: John Naimo 
Auditor-Controller

SUBJECT: **FISCAL YEAR 2015-16 THIRD QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's (A-C) Operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the A-C.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the third quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Elaine Ma, Budget & Fiscal Officer, at (213) 974-7605.

JN:LC:CYL:EYM:ap

FY 2015-16 Audit Services for NCC GF Depts - Cover Memo 3rd Qtr.docx

Attachment

c: Audit Committee
Brian Mahan, Chief Executive Office

AUDITOR-CONTROLLER
FY 2015-16
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2015-16 Total
			JAN 2016	FEB 2016	MAR 2016		
Alternate Public Defender							
Payroll & Personnel Review	7,284.61	20,663.86	4,852.30	53.72	1,450.55	6,356.57	34,305.04
TOTAL	7,284.61	20,663.86	4,852.30	53.72	1,450.55	6,356.57	34,305.04
Animal Care & Control							
Revenue and Collections Audit	23,135.60	7,314.00	1,261.03	254.34	356.00	1,871.37	32,320.97
Department of Animal Care & Control Technical Assistance	0.00	0.00	349.19	0.00	1,967.04	2,316.23	2,316.23
TOTAL	23,135.60	7,314.00	1,610.22	254.34	2,323.04	4,187.60	34,637.20
Chief Executive Office							
Claims Vision System	9,790.66	1,832.00	0.00	695.01	355.93	1,050.94	12,673.60
Labor-Management Advisory Committee (LMAC) Tech Assistance	666.67	0.00	0.00	0.00	0.00	0.00	666.67
CEO Audit Recommendation Follow-Up	61.94	0.00	0.00	0.00	0.00	0.00	61.94
CEO Proposition A Workers' Comp Third-Party Administrator (TPA)	309.72	859.05	0.00	0.00	0.00	0.00	1,168.77
CEO Miscellaneous	1,043.37	0.00	0.00	4,220.67	287.16	4,507.83	5,551.20
eCAPS Exception Requests	4,765.07	6,057.56	177.96	1,838.62	0.00	2,016.58	12,839.21
CEO eCAPS Exception Requests	270.22	1,941.41	0.00	0.00	0.00	0.00	2,211.63
TOTAL	16,907.65	10,690.02	177.96	6,754.30	643.09	7,575.35	35,173.02
Assessor							
Assessor Board IT Policy Follow-Up Review	0.00	0.00	0.00	12,887.97	29,296.39	42,184.36	42,184.36
TOTAL	0.00	0.00	0.00	12,887.97	29,296.39	42,184.36	42,184.36
Agricultural Commissioner/Weights & Measures							
ACWM Voyager Card Review	4,795.75	5,815.19	14,038.53	2,085.53	12,151.95	28,276.01	38,886.95
TOTAL	4,795.75	5,815.19	14,038.53	2,085.53	12,151.95	28,276.01	38,886.95
Beaches & Harbors							
WO#8-19 DBH Revenue Agreements Audit	619.50	247.80	63.82	127.62	382.86	574.30	1,441.60
Beach Commission Sunset Review	16,423.23	0.00	0.00	0.00	0.00	0.00	16,423.23
Small Craft Harbor Commission Sunset Review	0.00	0.00	7,079.54	4,171.95	0.00	11,251.49	11,251.49
Department of Beaches and Harbors Miscellaneous	0.00	0.00	0.00	0.00	1,977.18	1,977.18	1,977.18
TOTAL	17,042.73	247.80	7,143.36	4,299.57	2,360.04	13,802.97	31,093.50
Board of Supervisors							
Sunset Review for Information Systems Commission	92.91	0.00	0.00	0.00	0.00	0.00	92.91
Sunset Review for Women's Commission	104.28	0.00	0.00	0.00	0.00	0.00	104.28
Commission on Alcohol and Other Drugs Sunset Review	123.88	0.00	0.00	0.00	0.00	0.00	123.88
Trust, Accruals, and Commitments Review	172.78	0.00	0.00	0.00	0.00	0.00	172.78
Sunset Review Miscellaneous	3,574.23	815.87	0.00	0.00	0.00	0.00	4,390.10
eCAPS Exception Requests	3,903.83	8,892.74	133.48	0.00	0.00	133.48	12,930.05
Board of Supervisors eCAPS Exception Requests	374.50	(374.50)	0.00	0.00	0.00	0.00	0.00
Sunset Review Miscellaneous	0.00	685.05	1,431.34	1,932.43	2,690.85	6,054.62	6,739.67
TOTAL	8,346.41	10,019.16	1,564.82	1,932.43	2,690.85	6,188.10	24,553.67
District Attorney							
District Attorney Voyager Card Review	3,395.12	4,569.85	1,512.79	266.96	44.48	1,824.23	9,789.20
District Attorney Procurement Review	25,825.54	18,958.07	4,381.45	2,891.97	2,491.50	9,764.92	54,548.53
District Attorney Inventory and Fixed Asset Review	10,495.77	27,478.47	24,379.03	19,694.91	25,483.59	69,557.53	107,531.77
District Attorney Miscellaneous Technical Assistance	0.00	0.00	0.00	133.48	0.00	133.48	133.48
TOTAL	39,716.43	51,006.39	30,273.27	22,987.32	28,019.57	81,280.16	172,002.98
Chief Information Office							
CIO Security Meetings	419.87	0.00	0.00	0.00	0.00	0.00	419.87
McAfee Vulnerability for Audit	247.80	0.00	0.00	0.00	0.00	0.00	247.80
Security Engineering Team	335.90	0.00	0.00	0.00	0.00	0.00	335.90
TOTAL	1,003.57	0.00	0.00	0.00	0.00	0.00	1,003.57
Probation							
Probation Board IT and Security Policy Review	224.92	0.00	0.00	0.00	0.00	0.00	224.92
Probation Contracting Review	246.95	0.00	0.00	0.00	0.00	0.00	246.95
Probation Proposition A Transcribing Services	1,055.32	0.00	0.00	0.00	0.00	0.00	1,055.32
Probation Fleet Review	31,306.05	666.47	0.00	0.00	0.00	0.00	31,972.52
Probation Technical Assistance	593.36	2,926.99	865.58	916.79	44.48	1,826.85	5,347.20
Probation Fiscal Year (FY) 2014-15 Budget Review	0.00	143,165.84	37,699.05	5,254.83	8,672.49	51,626.37	194,792.21
TOTAL	33,426.60	146,759.30	38,564.63	6,171.62	8,716.97	53,453.22	233,639.12
Parks and Recreation							
Parks Voyager Card Review	431.94	0.00	444.93	0.00	0.00	444.93	876.87
WO #8-20A P&R Concessionaire Revenue Agreement F/C Audit	8,369.68	5,709.21	3,361.49	2,703.46	2,767.30	8,832.25	22,911.14
Parks Technical Assistance	713.83	0.00	0.00	0.00	0.00	0.00	713.83
Parks Payroll and Personnel Review	2,357.20	0.00	0.00	0.00	0.00	0.00	2,357.20
Board of Governors Arboreta & Botanic Gardens Sunset Review	0.00	14,774.34	5,947.20	629.60	934.28	7,511.08	22,285.42
Parks Voyager Fraud Case Assistance to District Attorney	0.00	0.00	1,005.67	7,495.12	4,136.61	12,637.40	12,637.40
Parks and Recreation Technical Assistance	0.00	0.00	127.64	31.90	0.00	159.54	159.54
Parks and Recreation Payroll and Personnel Review	0.00	0.00	0.00	26,538.25	38,737.83	65,276.08	65,276.08
TOTAL	11,872.65	20,483.55	10,886.93	37,398.33	46,576.02	94,861.28	127,217.48
Registrar-Recorder/County Clerk							
Equipment and Supply Warehousing Review	907.07	0.00	0.00	0.00	0.00	0.00	907.07
RR/CC Revolving Change Fund Request 4	6,636.22	3,325.89	0.00	0.00	0.00	0.00	9,962.11
RR/CC Miscellaneous Assistance	257.44	215.96	0.00	0.00	0.00	0.00	473.40
TOTAL	7,800.73	3,541.85	0.00	0.00	0.00	0.00	11,342.58

AUDITOR-CONTROLLER
FY 2015-16
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2015-16 Total
			JAN 2016	FEB 2016	MAR 2016		
Sheriff's							
Sheriff's Automated Civil Enforcement System Interface Questionnaire Review	15,565.79	3,278.35	698.17	107.41	0.00	805.58	19,649.72
Sheriff's Security Services Proposition A Analysis	216.83	16,846.61	400.41	89.00	0.00	489.41	17,552.85
Sheriff's Miscellaneous Assistance	331.86	0.00	0.00	0.00	0.00	0.00	331.86
TOTAL	16,114.48	20,124.96	1,098.58	196.41	0.00	1,294.99	37,534.43
Treasurer and Tax Collector							
TTC Trust Funds Review	247.82	0.00	0.00	0.00	0.00	0.00	247.82
WOR #8-30 TTC Redemption Fiscal/Compliance Audit	4,434.34	495.62	752.27	2,523.78	510.49	3,786.54	8,716.50
TOTAL	4,682.16	495.62	752.27	2,523.78	510.49	3,786.54	8,964.32
Multiple Departments							
Foundation Report Monitoring FY 2013-14	1,911.60	0.00	0.00	0.00	0.00	0.00	1,911.60
Countywide IT Risk Assessment FY 2014-15	345.54	0.00	0.00	0.00	0.00	0.00	345.54
Third Party Liability Letters FY 2013-14	9,821.08	2,627.11	0.00	0.00	0.00	0.00	12,448.19
Internal Control Certification Program FY 2014-15 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	7,651.05	792.32	1,531.49	765.74	4,690.10	6,987.33	15,430.70
Audit Recommendation Follow-up as of 12/31/14 Multiple Depts.	3,655.16	0.00	0.00	0.00	0.00	0.00	3,655.16
Third Party Liability Letter FY 14-15	639.35	3,055.65	13,688.79	22,034.44	37,384.53	73,107.76	76,802.76
Foundation Report Monitoring FY 14-15	1,849.04	15,297.91	4,600.61	8,605.84	53.72	13,260.17	30,407.12
Audit Recommendation Follow-Up as of 12/31/15	0.00	2,540.00	3,637.22	3,925.84	829.55	8,392.61	10,932.61
Revolving Fund Review 2014-15	0.00	12,200.63	11,609.84	4,194.58	1,908.69	17,713.11	29,913.74
TOTAL	25,872.82	36,513.62	35,067.95	39,526.44	44,800.99	119,460.98	181,847.42
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	218,002.19	333,675.32	146,030.82	137,071.76	179,605.55	462,708.13	1,014,385.64